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Grover C. Bland

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Recommended Citation

Haskins & Sells Bulletin, Vol. 11, no. 10 (1928 October), p. 79-80

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ception of receipts in the form of checks remitted to the cashier by branch offices and by suppressing outstanding checks in the reconciliation of the bank account.

The cashier's regular procedure applicable to receipts from branch offices was to enter such checks in the general cash book, credit branch offices, and deposit the checks in the general bank account.

The cashier's method of covering his shortage was to withhold branch office checks from deposit, although entered in the cash book, and to use such checks to deposit in relief of his account for advances. The difference between the cash book balance and the bank account, caused by branch office checks withheld from legitimate deposit, was covered by omitting outstanding checks from the reconciliation of the bank account. This he accomplished by delaying the reconciliation for a given month until after the bank account had been balanced at the end of the following month and inserting certain checks returned by the bank in that month in their numerical order among checks returned in the previous month, so as to make them appear as having been paid and returned by the bank, although actually outstanding, as of the date of reconciliation. This was detected by independent reconciliation of the bank account, including scrutiny of checks as to the date of payment by the bank.

It is evident that in the above case, and in other instances where it is desirable to examine checks as to the date on which they were paid by the bank, the detection

of the shortage may be rendered more difficult by the use of code perforation of checks. Furthermore, the code perforation itself may be changed with little or no difficulty to deceive the accountant further. The punching of an additional hole may change the date of cancellation from the thirty-first day to the thirteenth day, or from the twenty-first day to the twelfth day. By covering up one hole and punching an additional hole any number of changes can be made in the date, either in the day, month, or year, represented by the perforation.

In some instances a clue may be obtained as to the true date of cancellation from the dates which the endorsement stamps of the other banks bear. However, checks which are cashed at the bank on which drawn would bear no such endorsements. Furthermore, cases have been found where checks cashed at the bank upon which drawn have borne neither a number nor a date. Such checks with the code perforations altered and with appropriate numbers and dates inserted would make it extremely difficult, from mere scrutiny of the checks, for the accountant to detect the irregularity as bearing on the concealment of a shortage.

Needless to say, the perforation of checks by code, the latest step in the evolution of indicating the date as of which a check is paid by the bank on which drawn, by reason of the increased difficulties for the accountant's suspicions to be aroused, is not welcomed by accountants with any degree of enthusiasm.

Grover C. Bland

MR. BLAND passed away at his home, 3309 Cornell Avenue, Highland Park, Texas, Tuesday, September 11, 1928, at 4:20 P.M., after having been confined to bed as a result of high blood pressure since July 13. Mr. J. A. Padon, our Tulsa

partner, attended the funeral services, which were held from the home of Mr. Bland's parents, Mr. and Mrs. Peyton Bland, in Wallis, Texas, September 13.

Mr. Bland was born in Belton, Texas, November 27, 1886. He was educated in

the Wallis High School and at the Metropolitan Business College. His early accounting experience was in connection with government railroads, construction companies, rice milling, irrigation companies, and public accounting work in connection with various classes of business. In 1917, he left public accounting to become chief accountant of the Department of Supervisor of Public Utilities of the



Grover C. Bland

City of Dallas. In 1920, he resigned his position with the City of Dallas to become associated with us, and on May 1 opened our Dallas office, of which he was manager up to the time of his death.

Mr. Bland worked unceasingly in developing our practice in Texas and in establishing a reputation for efficient and intelligent service to clients. While manager of the Dallas office, he acted as consulting accountant for the City of San Antonio in a street railway rate case, and for the City of Dallas in street railway and telephone rate cases. He also made an investigation

of the Lone Star Gas Company in connection with another rate case.

Mr. Bland was a member of The City Club and Dallas Jovian League.

Mr. Bland's untimely death came as a shock to his host of friends in our organization. Although he had been confined to bed since July 13, it was confidently hoped that he was well on the way to recovery, since word was received from him about September 1 that he expected to attend the annual firm meeting in New York the latter part of September.

Mr. Bland was an unusually skillful and resourceful accountant, possessing a most pleasing personality. He was described by one of the foremost financiers of the southwest as "the smartest accountant in Texas, bar none." As might be expected of a man of his ability and personality, he was a very popular and prominent man in Dallas and throughout Texas. With the passing of so able and splendid a man as Mr. Bland, the firm has lost one of its most valued managers, and one whose place it will be indeed difficult to fill.

News Items

Mr. C. J. Drake has been appointed manager of our London office, effective September 1, 1928.

Mr. L. L. Tompkins, manager of our Atlanta office, recently passed the C. P. A. examination of Georgia.

Mr. William D. Shay, of our New York 39th Street office, was successful in passing the November C. P. A. examination of the State of New York. He has also become a member instead of an associate of the American Institute of Accountants.

Mr. Leslie S. MacKay, of our Los Angeles office, recently acquired the California C. P. A. certificate as a result of his success in passing the November, 1927, examination.